

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): James Sugahara	:	Group Art Unit: 3691
Serial No.: 10/062,164	:	Examiner: Debra F. Charles
Filed: February 1, 2002	:	Attorney Docket No.: 006878.110600
For: A METHOD FOR STRUCTURING A TRANSACTION	:	

AMENDMENT IN RESPONSE TO JANUARY 8, 2007 OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS:

This Amendment is filed in reply to the Office Action issued by the U.S. Patent and Trademark Office on January 8, 2007 in connection with the above-identified patent application. The January 8, 2007 Office Action provided a period of 3 months in which to file a response, i.e., by April 8, 2007. April 8, 2007 was a Sunday. Accordingly, this Amendment is being timely filed on Monday, April 9, 2007.